

THE UNITED REPUBLIC OF TANZANIA



No. 8 OF 1979

I ASSENT

Julius K. Nyerere
President

23rd MAY, 1979

An Act to amend certain laws in order to provide for the raising of revenue by Villages

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY

1. This Act may be cited as the villages (Revenue) Act, 1979, and shall come into operation on the first day of July, 1979.

Short title and commencement Interpretation

2. In this Act, unless the context otherwise requires-

"village" means a village registered under the Villages and Ujamaa Villages (Registration, Designation and Administration) Act, 1975.

Acts, 1975 No. 21

PART II

AMENDMENT OF VILLAGE S AND UJAMAA VILLAGES (REGISTRATION, DESIGNATION AND ADMINISTRATION) Act., 1975

3. This Part shall be read as one with the Villages and Ujamaa Villages (Registration, Designation and Administration) Act, 1975.

Construction

4. The Villages and Ujamaa Villages (Registration, Designation and Administration) Act, 1975, is, amended by adding immediately below section, 17 the following new. Part: -

Part IVA added to Acts, 1975 No. 21

"PART IVA

FINANCIAL PROVISIONS

Village Council may charge fees

17A..-(1) Subject to subsection (2) every Village Council may make by-laws to prescribe reasonable fees. 'charges and tariffs for any licence or permit issued by the Village Council.

(2) Any fees, charges or tariffs prescribed under subsection (1) shall be subject to any limitations which may be imposed by any written law or to rates which may be prescribed by the Minister.

Revenues of
a Village
Council

17B.-(1) The revenues and funds of a Village Council shall consist of-

- (a) all receipts derived from any trade, industry, works, service or undertaking carried on by or belonging to the village;
- (b) all moneys derived from licences, permits, dues, fees, charges or tariffs specified by any by-law made by the Village Council;
- (c) all moneys from rents collected for renting public houses or buildings which belong to the Village Council;
- (d) all fees for licences granted within the area of jurisdiction of the Village Council under the Liquor Licensing Act, 1968;
- (e) all fees for licences granted within the area of jurisdiction of the Village Council under the Business Licensing Act, 1972;
- (f) all revenue derived from fees for forest produce and licences charged under the Forests Ordinance and accruing to the Village Council by virtue of Section 10 of that Ordinance;
- (9) all moneys which a Village Council may borrow from lending institutions or any other source, under its general powers of raising money by borrowing;
- (h) all revenue derived from cess imposed on any agricultural produce or any product of livestock industry;
- (i) all revenue accruing to the Village Council from Government or any other public institution or private individual as contributions, grants-in-aid, endowments or in any other way;
- (j) all moneys derived from fines imposed in respect of any contravention of any by laws made by the Village Council.

Acts 1968
No. 28

Acts, 1972
No. 25

Cap. 389

(2) Any other moneys lawfully derived by a Village Council from any other source not mentioned specifically in subsection (1) shall be and form part of the revenue and funds of that Village Council.

(3) All revenues of a Village Council shall be paid into the general fund of the Village Council:

Provided that any receipt derived from any trade, industry, works, service or undertaking carried on or belonging to a Village Council either in whole or in part may, with the

approval of the Minister, be paid either in whole or in part into a separate fund to be maintained by the Village Council for that trade, industry, works, service or undertaking, as the case may be, from which the revenue is derived.

PART III

AMENDMENT OF THE BUSINESS LICENSING ACT, 1972

5. This Part shall be read as one with the Business Licensing Act, 1972.

Construction
Acts, 1972
No. 25

6. Section 8 of the Business Licensing Act, 1972, is amended by adding immediately below subsection (1) the following new subsection:

"Licence
fees to
be credited
to Village

(1A) Any fee which is collected in respect of a business licence issued in relation to a business whose premises are situated in a village shall be paid to the Village Council of the village in which the premises are situated."

Section 8 of
Acts, 1972
amended

PART IV

AMENDMENT OF THE INTOXICATING LIQUORS ACT, 1968

7. This Part shall be read as one with the Intoxicating Liquors Act, 1968.

Construction
Acts 1968
No. 28

8. The Intoxicating Liquors Act, 1968 is amended in section 101 by adding immediately below subsection (1) the following new subsection:

"(1A) For the avoidance of doubt where the Licensing Authority is a Village Council, that Village Council shall retain for its own use the whole of the licence fees collected by it in respect of liquor licences issued by it."

Acts, 1968
No. 28
amended

PART V

AMENDMENT OF THE FORESTS ORDINANCE

9. This Part shall be read as one with the Forests Ordinance.

Construction

10. Section 10 of the Forests Ordinance is amended in subsection by: -

Forests
Ordinance
amended

(a) deleting the full-stop which appears at the end of the subsection and substituting for it a semi-colon;

(b) adding immediately below that subsection the following proviso-

"Provided that where the local authority forest reserve forms, either wholly or in part, part of a village, any revenue derived from fees for forest produce and licences charged or issued in respect of that local authority forest reserve or part of it, shall form part of the revenue of the village in which the forest reserve or part of it is situated."

Passed in the National Assembly on the twenty-fifth day of April, 1979.



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Clerk of the National Assembly